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**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ALABAMA (DECATUR)**

In re:	§	Chapter 13
	§	
Carl D. O'Neal	§	Case No. 13-83224-JAC13
Debtor.	§	
	§	
	§	
	§	
	§	

STATEMENT OF ISSUES ON APPEAL

Pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure (“FRBP”), Altair OH XIII, LLC (“Altair” or “Appellant”), by and through its undersigned counsel, submits this Statement of Issues on Appeal from the Order Granting Motion to Strike Withdrawal of Claim #5 (the “Order”) entered on November 21, 2014 [Docket No. 32], in connection with the Notice of Appeal filed by Appellant in the above-captioned case on December 5, 2014. [Docket No. 34].

I. STATEMENT OF ISSUES ON APPEAL

1. Whether the Bankruptcy Court erred in granting the Debtor’s Motion to Strike Withdrawal of Claim without providing Altair the opportunity to respond or be heard, thereby depriving Altair of due process.

2. Whether the Bankruptcy Court erred in granting the Debtor’s Motion to Strike Withdrawal of Claim where Altair did not “participate significantly” in the case and where the only actions Altair took in the bankruptcy case were a) filing a proof of claim, b) filing a notice of withdrawal of the proof of claim prior to any objection, and c) returning to the Chapter 13 trustee the \$8.30 it had received in distributions on account of the Claim.

Dated: December 19, 2014

Respectfully Submitted,

/s/ Daniel A. Ross

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CERTIFICATE OF SERVICE

I hereby certify that on December 19, 2014, a true and correct copy of the foregoing instrument was electronically filed using the Court's ECF system which will send notification of such filing to the following:

Ronald C Sykstus, Attorney for Debtor

Michael Ford, Chapter 13 Standing Trustee

Carl D. O'Neal, Debtor (VIA First Class Mail)
1305 Co Rd 30
Scottsboro, AL 35768

/s/ Daniel A. Ross

Daniel Ross